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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1766 0F 2005
IN
WEALTH TAX APPEAL (LOD) NO.731 OF 2005

AND

NOTICE OF MOTION NO.1768 0F 2005
IN
WEALTH TAX APPEAL (LOD) NO.732 OF 2005

AND

NOTICE OF MOTION NO.1873 0F 2005
IN
WEALTH TAX APPEAL (LOD) NO.733 OF 2005

The Commissioner of Income Tax ..Appellant.

V/s.

M/s.AirLines Hotels Pvt. Ltd. ..Respondent.

Mr.P.Sahadevan for appellant.

Mr.Atul Jasani for respondent.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 5TH SEPTENBER, 2007.

P.C. :-

There is a delay of 245 days in filing the appeal. There is affidavit filed in support of the Motion. From the affidavit, it is clear that the order was received in C.I.T. (A) on 11/6/2004. A scrutiny report was called for and submitted on 21/9/2004. There is no explanation for the delay between 11/6/2004 and 21/9/2004. Thereafter, the matter was referred to

the Ministry of Law on 7/10/2004 and the appeal was preferred on 10/6/2005. There is also no explanation for the said period also.

2. Even otherwise, the tax incidence is less than Rs.4 lakhs. Considering the cause shown in the affidavit, it would not amount to sufficient cause. Hence Motions are dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**